



Trustees' Financial Summary

FY2015-16

Submit ID: 0097-75801476

**** Recalculated ****

06 Carter County

0097 Carter County H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lora Tauck **Phone #:** (406) 775-8628

(Signature)

(Date)

Chair, Board of Trustees: Arnold Rychner

(Signature)

(Date)

County Superintendant Tracey Walker

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
201	School Safety Transfer	LOCAL	FY15	
416	IDEA Part B	FEDERAL	0996927707	84.027
433	Vo Ed Agriculture	STATE	Advancing Ag	State
434	Adult PROM	LOCAL		
529	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A030849	84.358A
556	Procurement Card Rebate	LOCAL	P-Card	
727	Vo Ed Carl Perkins Basic Grant	FEDERAL	0600978107bg	84.048A
728	Vo Ed All Career & Tech Ed Programs	STATE	cte	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,692.97	28,117.19	391,747.21	
02	Taxes Receivable - Real and Personal (120-149)	779.75	150.68	137.44	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	30,545.61			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	151,018.33	28,267.87	391,884.65	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	779.75	150.68	137.44	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	30,545.61			
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	119,692.97	28,117.19	391,747.21	
52	TOTAL FUND BALANCE/EQUITY	150,238.58	28,117.19	391,747.21	
53	TOTAL LIABILITIES AND FUND BALANCE	151,018.33	28,267.87	391,884.65	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97.46	24,874.13	35,111.86	13,011.84
02	Taxes Receivable - Real and Personal (120-149)	0.14			1.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	97.60	24,874.13	35,111.86	13,012.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.14			1.04
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	97.46	24,874.13	35,111.86	13,011.84
52	TOTAL FUND BALANCE/EQUITY	97.46	24,874.13	35,111.86	13,011.84
53	TOTAL LIABILITIES AND FUND BALANCE	97.60	24,874.13	35,111.86	13,012.88

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,059.63		2,014.85	384.02
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,059.63		2,014.85	384.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,059.63		2,014.85	384.02
52	TOTAL FUND BALANCE/EQUITY	1,059.63		2,014.85	384.02
53	TOTAL LIABILITIES AND FUND BALANCE	1,059.63		2,014.85	384.02

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,224.10	493,208.99		
02	Taxes Receivable - Real and Personal (120-149)	39.29			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,263.39	493,208.99		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	39.29			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,224.10	493,208.99		
52	TOTAL FUND BALANCE/EQUITY	9,224.10	493,208.99		
53	TOTAL LIABILITIES AND FUND BALANCE	9,263.39	493,208.99		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,153.80	74,302.69		
02	Taxes Receivable - Real and Personal (120-149)		0.06		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,153.80	74,302.75		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		0.06		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,153.80	74,302.69		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,153.80	74,302.69		
53	TOTAL LIABILITIES AND FUND BALANCE	9,153.80	74,302.75		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,952.83	146,326.30	56,723.50	2.63
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,952.83	146,326.30	56,723.50	2.63
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	8,952.83	146,326.30	56,723.50	2.63
52	TOTAL FUND BALANCE/EQUITY	8,952.83	146,326.30	56,723.50	2.63
53	TOTAL LIABILITIES AND FUND BALANCE	8,952.83	146,326.30	56,723.50	2.63



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,752.24
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				2,752.24
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				2,752.24
35	TOTAL LIABILITIES				2,752.24
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,752.24



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	356,418.92	355,316.03
1112	District Levy - Personal Property	942.35	1,342.58
1114	District Levy - Pers Prop/Mobile Homes	404.37	631.25
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,005.28	3,244.21
1190	Penalties and Interest on Taxes	33.77	58.25
1510	Interest Earnings	444.05	753.92
3110	Direct State Aid	243,126.21	271,606.14
3111	Quality Educator	23,180.04	24,748.35
3112	At Risk Student	1,409.78	1,338.82
3113	Indian Education For All	775.20	939.60
3115	State Spec Ed Allowable Cost Pymt to Districts	5,481.00	6,804.00
3116	Data For Achievement	570.00	900.00
3118	Natural Resource Development	1,732.56	3,049.21
3444	State School Block Grant	39,551.53	39,551.53
3446	SB96 Block Grant Reimbursement	1,682.98	0.00
3460	Montana Oil and Gas Tax	4,978.81	1,895.83
3470	Montana Bentonite Tax	44,328.87	44,157.07
6100	Material Prior Period Revenue Adjustments	41.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		726,107.68	756,336.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	145,465.42	146,934.84
		2XX	Personal Services - Employee Benefits	26,207.32	26,091.18
		3XX	Purchased Professional and Technical Services	270.00	924.78
		4XX	Purchased Property Services	560.10	85.00
		6XX	Supplies and Materials	5,314.05	7,542.60
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	16,108.23	18,882.19
		2XX	Personal Services - Employee Benefits	2,799.96	3,396.51
		3XX	Purchased Professional and Technical Services	1,125.00	750.00
		5XX	Other Purchased Services	26.01	58.78
		6XX	Supplies and Materials	2,945.84	3,289.92
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services	235.43	345.12
		6XX	Supplies and Materials	130.18	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	1,628.00
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	307.75	1,860.71
			5XX Other Purchased Services	0.00	20.07
			6XX Supplies and Materials	0.00	31.12
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	27,617.57	27,208.36
			2XX Personal Services - Employee Benefits	4,416.72	6,609.58
			3XX Purchased Professional and Technical Services	5,895.25	8,149.04
			4XX Purchased Property Services	25.00	0.00
			5XX Other Purchased Services	4,228.87	8,486.68
			6XX Supplies and Materials	729.04	2,504.38
			810 Dues and Fees	432.00	3,910.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	34,362.14	51,253.42
			2XX Personal Services - Employee Benefits	11,000.38	11,570.15
			3XX Purchased Professional and Technical Services	890.50	1,172.00
			5XX Other Purchased Services	15,603.81	15,616.14
			6XX Supplies and Materials	2,966.50	5,694.33
			810 Dues and Fees	75.00	200.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,049.39	50,833.80
			2XX Personal Services - Employee Benefits	12,630.74	14,303.51
			3XX Purchased Professional and Technical Services	3,547.50	17.50
			4XX Purchased Property Services	38,935.83	30,017.54
			5XX Other Purchased Services	1,071.24	148.17
			6XX Supplies and Materials	35,592.45	26,270.42
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,513.62	14,993.45
			2XX Personal Services - Employee Benefits	1,636.76	226.48
			5XX Other Purchased Services	18.50	0.00
			6XX Supplies and Materials	13.95	32.29
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	102,061.91	110,115.01
			2XX Personal Services - Employee Benefits	21,352.26	22,359.04
			5XX Other Purchased Services	256.70	54.60
			6XX Supplies and Materials	3,191.62	5,233.50
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,322.82	349.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	0.00	5.20	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	13,209.30	12,047.01	
			2XX Personal Services - Employee Benefits	503.56	1,045.98	
			5XX Other Purchased Services	2,570.36	2,804.53	
			6XX Supplies and Materials	535.33	86.36	
			810 Dues and Fees	1,020.05	250.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,981.48	8,605.18	
			2XX Personal Services - Employee Benefits	0.00	127.93	
			6XX Supplies and Materials	0.00	1,548.82	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	25,433.59	22,333.64	
			2XX Personal Services - Employee Benefits	751.67	2,110.15	
			3XX Purchased Professional and Technical Services	90.00	800.00	
			4XX Purchased Property Services	2,053.47	6,894.81	
			5XX Other Purchased Services	4,855.27	572.74	
			6XX Supplies and Materials	4,955.40	2,001.42	
			810 Dues and Fees	1,500.00	0.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	17,915.89	9,069.28	
			2XX Personal Services - Employee Benefits	5,093.79	4,225.86	
			3XX Purchased Professional and Technical Services	0.00	125.00	
			5XX Other Purchased Services	0.00	374.00	
			6XX Supplies and Materials	13,137.83	14,626.73	
201 School Safety Transfer						
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund	15,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>703,540.35</u>	<u>718,824.84</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					112,726.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					756,336.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					718,824.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	30,545.61	Less Last Year	30,545.61	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					150,238.58	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	73,070.03	69,555.22
	1112 District Levy - Personal Property	196.33	170.49
	1114 District Levy - Pers Prop/Mobile Homes	379.15	111.95
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	16.07
	1190 Penalties and Interest on Taxes	6.32	9.65
	1510 Interest Earnings	28.13	154.78
	1900 Other Revenue from Local Sources	0.00	279.06
	2220 County On-Schedule Trans Reimb	24,536.45	27,218.26
	3210 State On-Schedule Trans Reimb	24,536.46	27,218.27
	3444 State School Block Grant	780.03	780.03
	3446 SB96 Block Grant Reimbursement	242.87	0.00
	3470 Montana Bentonite Tax	5,447.04	11,426.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>129,222.81</u>	<u>136,940.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,015.21	7,041.70
			2XX Personal Services - Employee Benefits	2,824.51	2,569.95
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,634.67	5,637.24
			2XX Personal Services - Employee Benefits	3,101.96	2,285.34
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	42,083.01	42,903.80
			2XX Personal Services - Employee Benefits	11,668.52	20,735.59
			3XX Purchased Professional and Technical Services	626.28	532.81
			4XX Purchased Property Services	11,660.30	11,201.60
			5XX Other Purchased Services	7,890.46	8,877.67
			6XX Supplies and Materials	12,414.09	10,607.31
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	<u>0.00</u>	<u>10,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>115,919.01</u>	<u>122,393.01</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					13,569.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					136,940.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					122,393.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,117.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	99,557.06	63,394.30
	1112 District Levy - Personal Property	262.50	170.30
	1114 District Levy - Pers Prop/Mobile Homes	114.25	122.68
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	124.90
	1190 Penalties and Interest on Taxes	9.83	15.23
	1510 Interest Earnings	1,644.46	3,778.56
	3470 Montana Bentonite Tax	12,625.25	10,419.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114,213.35	78,025.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	157.35	0.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	45,000.00
211					
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	30,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,157.35	45,000.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	358,721.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,025.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	391,747.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.14	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	43.81
	1190 Penalties and Interest on Taxes	5.55	2.25
	1510 Interest Earnings	0.25	0.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5.94	46.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	50.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97.46	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.43	172.95
	2240 County Retirement Distribution	90,000.00	90,822.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		90,070.43	90,995.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	22,966.70	89,298.82
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	2,412.17	0.00
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	1,790.90	0.00
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	6,935.46	0.00
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	5,999.34	0.00
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	7,648.61	0.00
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	6,290.09	0.00
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,765.46	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	15,585.93	0.00
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	110.24	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,970.28	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	3,427.96	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	2,802.15	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				80,705.29	89,298.82	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					23,177.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,995.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,298.82	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,874.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
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PRC	Revenue	2016 Value
416 IDEA Part B		
	5700 Resources Transferred from Other School Districts or Cooperatives	10,174.00
433 Vo Ed Agriculture		
	3270 State - Advancing Agriculture Education	2,000.00
434 Adult PROM		
	1900 Other Revenue from Local Sources	12,334.00
529 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,189.00
556 Procurement Card Rebate		
	1900 Other Revenue from Local Sources	5,991.14
727 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,607.00
728 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	4,638.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,933.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
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PRC	Program	Function	Object	2015 Value	2016 Value
416 IDEA Part B					
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		225.00
			2XX Personal Services - Employee Benefits		19.08
			5XX Other Purchased Services		138.00
			6XX Supplies and Materials		1,393.48
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		8,398.44
			416 Subtotal		10,174.00
434 Adult PROM					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		12,334.00
			434 Subtotal		12,334.00
529 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		269.29
			529 Subtotal		269.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
727	Vo Ed Carl Perkins Basic Grant				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		880	Other Vocational Education Related Costs		2,607.00
			727 Subtotal		2,607.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					25,384.29

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					8,563.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,933.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,384.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,111.86 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
416 IDEA Part B	10,174.00	10,174.00	0.00
433 Vo Ed Agriculture	2,000.00	0.00	2,000.00
434 Adult PROM	12,334.00	12,334.00	0.00
529 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,189.00	269.29	13,919.71
556 Procurement Card Rebate	5,991.14	0.00	5,991.14
727 Vo Ed Carl Perkins Basic Grant	2,607.00	2,607.00	0.00
728 Vo Ed All Career & Tech Ed Programs	4,638.00	0.00	4,638.00
Total	51,933.14	25,384.29	26,548.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,234.14	482.94
	1112 District Levy - Personal Property	21.70	4.82
	1114 District Levy - Pers Prop/Mobile Homes	9.62	5.42
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3.21
	1190 Penalties and Interest on Taxes	0.69	0.94
	1510 Interest Earnings	119.61	276.38
	3470 Montana Bentonite Tax	1,045.33	84.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,431.09</u>	<u>858.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	880.00	1,665.00
			2XX Personal Services - Employee Benefits	134.18	132.01
			5XX Other Purchased Services	19.30	292.50
			6XX Supplies and Materials	282.97	439.45
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,316.45</u>	<u>17,528.96</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					29,682.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					858.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,528.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,011.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		5.92	9.70
	3260 State Driver's Education Reimbursement		874.97	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			880.89	1,059.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object		2015 Value	2016 Value
	180 Summer School					
		1XXX Instruction				
			1XX Personal Services - Salaries		578.33	0.00
			2XX Personal Services - Employee Benefits		13.37	0.00
			4XX Purchased Property Services		45.00	0.00
			6XX Supplies and Materials		525.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,161.97	0.00

Schedule Of Changes Worksheet						Fund Code 18	
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,059.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,059.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	9.35	14.57	
	1910 Rentals	1,365.00	1,350.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,374.35</u>	<u>1,364.57</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		0.00	1,344.37
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		229.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>229.09</u>	<u>1,344.37</u>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						1,994.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,364.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,344.37 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,014.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.60	3.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>13.60</u>	<u>3.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,350.72	0.00
		2XX Personal Services - Employee Benefits		12.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,363.40</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	380.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	384.02	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0097-75801476

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06 Carter County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	17,965.46	18,107.46
	1112 District Levy - Personal Property	47.36	43.67
	1114 District Levy - Pers Prop/Mobile Homes	20.50	23.92
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	37.16
	1190 Penalties and Interest on Taxes	1.64	5.67
	1510 Interest Earnings	32.66	75.79
	1900 Other Revenue from Local Sources	0.00	43.75
	3281 State Technology Aid	546.26	590.06
	3470 Montana Bentonite Tax	2,277.91	2,983.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,891.79	21,911.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	706.14	87.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	10,668.17	13,609.65
			2XX Personal Services - Employee Benefits	3,127.00	2,313.47
			3XX Purchased Professional and Technical Services	139.26	0.00
			4XX Purchased Property Services	0.00	272.07
			5XX Other Purchased Services	202.00	403.44
			6XX Supplies and Materials	7,089.21	1,629.94
			810 Dues and Fees	0.00	560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,931.78	18,876.07



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					6,188.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,911.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,876.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,224.10	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,410.58	6,242.38
	1900 Other Revenue from Local Sources	699.00	0.00
	3445 State Combined Fund School Block Grant	8,737.79	8,737.79
	3447 SB96 Combined Block Grant Reimbursement	637.96	0.00
	3460 Montana Oil and Gas Tax	182,817.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>195,302.59</u>	<u>14,980.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	9,035.22
			6XX Supplies and Materials	5,000.00	0.00
	21XX Support Services - Students				
			6XX Supplies and Materials	2,000.00	0.00
	23XX Support Services - General Administration				
			6XX Supplies and Materials	1,500.00	0.00
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	3,000.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	164,593.03	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services	500.00	0.00
			6XX Supplies and Materials	4,000.00	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>184,593.03</u>	<u>9,035.22</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					651,857.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,980.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,035.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	164,593.03	(4b)	-164,593.03	
					-164,593.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					493,208.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.48	6.49
	5200 Sale or Compensation for Loss of Assets	676.00	8,467.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>679.48</u>	<u>8,474.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			1,696.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,696.87</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	679.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,474.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,153.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	26.62
	1190 Penalties and Interest on Taxes	0.00	0.82
	1510 Interest Earnings	259.34	640.10
201	School Safety Transfer		
	5301 School Safety and Security Transfer	15,000.00	0.00
211			
	5301 School Safety and Security Transfer	30,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,259.34</u>	<u>667.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	0.00	2,095.62
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	13,500.00	0.00
201	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,500.00</u>	<u>17,095.62</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	90,730.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	667.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,095.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	74,302.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.96	14.00
	1920 Contributions/Donations from Private Sources	1,728.40	3,150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,743.36</u>	<u>3,164.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		300.00	1,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>300.00</u>	<u>1,400.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	7,188.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,164.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,952.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 82
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1,861.59	2,927.40
	1900 Other Revenue from Local Sources		1,626.81	2,175.74
	5300 Operating Transfers from Other Funds		0.00	70,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		0.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,488.40	105,103.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		13,893.27	7,246.53
		7XX Property and Equipment Acquisition		54,080.85	16,000.00
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		1,000.00	0.00
	25XX Support Services - Business				
		5XX Other Purchased Services		336.00	0.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		3,764.87	5,483.05
		6XX Supplies and Materials		0.00	4,583.77
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		285,167.86	11,776.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				358,242.85	45,089.67

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					371,480.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					105,103.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,089.67 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	285,167.86	(4b)	-285,167.86
					-285,167.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,326.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	134,249.65	145,002.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>134,249.65</u>	<u>145,002.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	120,715.76	145,920.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>120,715.76</u>	<u>145,920.90</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	57,642.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,002.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,920.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,723.50	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	9,401.12	12,012.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	99,324.41	107,677.51
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	252,381.21	237,126.20
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,286.40	3,163.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	30,834.91	26,718.95
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,804.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,804.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,268.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,797.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	15,252.22
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	14,993.45	0.00	0.00	0.00	0.00
280	1XXX	2XX	226.48	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	32.29	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			15,252.22	0.00	0.00	0.00	0.00

15,252.22

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	0.00	0.00	169,593.03	0.00	169,593.03
Buildings	1,573,776.04	0.00	0.00	0.00	1,573,776.04
Machinery and Equipment	758,506.91	0.00	7,500.00	0.00	766,006.91
Construction in Progress	164,593.03	0.00	0.00	164,593.03	0.00
Totals at Historical Cost	2,496,875.98	0.00	177,093.03	164,593.03	2,509,375.98
Depreciation					
Improvement Accum	0.00	0.00	1,371.61	0.00	1,371.61
Building Accum	983,265.59	0.00	41,088.61	0.00	1,024,354.20
Machinery and Equipment Accum	616,956.50	0.00	41,065.63	0.00	658,022.13
Total Accumulated Depreciation	1,600,222.09	0.00	83,525.85	0.00	1,683,747.94
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	896,653.89	0.00	93,567.18	164,593.03	825,628.04

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,885.21	0.00	0.00
Operations and Maintenance (26XX)	2,928.11	0.00	0.00
Transportation (27XX)	14,364.88	0.00	0.00
Extracurricular (34XX, 35XX)	21,190.93	0.00	0.00
Unallocated	43,096.72	0.00	0.00
Total Depreciation for FY2016	83,465.85	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0097-75801476

**** Recalculated ****

06 Carter County

0097 Carter County H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	15,373.94	1,567.15	0.00	0.00	16,941.09	0.00	16,941.09
Total Governmental Activity							
Non-bond Long-Term Liabilities	15,373.94	1,567.15	0.00	0.00	16,941.09	0.00	16,941.09

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0097-75801476

**** Recalculated ****

06 Carter County

0097 Carter County H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	113,156.94	22,391.75	0.00	135,548.69
Net Pension - TRS	256,107.90	37,715.10	0.00	293,823.00